AMENDMENTS TO THE CLAIMS

The following listing of claims replaces all prior versions of claims in the application.

- 1. (Currently Amended): A polarizer comprising a monolayer film having a structure having a minute domain dispersed in a matrix formed of a translucent water-soluble resin including an iodine light absorbing material and a divalent metal.
- 2. (Original): The polarizer according to Claim 1, wherein the divalent metal contains zinc and/or nickel.
- 3. (Currently Amended): The polarizer according to Claim 1 [[or 2]], wherein the minute domain is formed of an oriented birefringent material.
- 4. (Original): The polarizer according to Claim 3, wherein the birefringent material shows liquid crystalline at least in orientation processing step.
- 5. (Currently Amended): The polarizer according to Claim 3 [[or 4]], wherein the minute domain has 0.02 or more of birefringence.

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6. (Currently Amended): The polarizer according to any one of Claims 3 to 5

Claim 3, wherein in a refractive index difference between the birefringent material forming the minute domain and the translucent water-soluble resin in each optical axis direction,

a refractive index difference (Δn^1) in direction of axis showing a maximum is 0.03 or more, and

a refractive index difference (Δn^2) between the Δn^1 direction and a direction of axes of two directions perpendicular to the Δn^1 direction is 50% or less of the Δn^1 .

- 7. (Currently Amended): The polarizer according to any one of Claims 1 to 6

 Claim 1, wherein an absorption axis of the iodine light absorbing material is oriented in the Δn^1 direction.
- 8. (Currently Amended): The polarizer according to any one of Claims 1 to 7

 Claim 1, wherein the film is manufactured by stretching.
- 9. (Currently Amended): The polarizer according to any one of Claims 1 to 8

 Claim 1, wherein the minute domain has a length of 0.05 to 500 μm in the Δn²-direction a

 direction perpendicular to the direction of an axis showing a maximum refractive index

 difference between the birefringent material forming the minute domain and the translucent water-soluble resin.

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- 10. (Currently Amended): The polarizer according to any one of Claims 1 to 9

 Claim 1, wherein an iodine light absorbing material has an absorbing band at least in a band of 400 to 700 nm wavelength range.
- 11. (Currently Amended): The polarizer according to any one of Claims 1 to 10

 Claim 1, wherein a transmittance to a linearly polarized light in a transmission direction is 80% or more,
 - a haze value is 5% or less, and
 - a haze value to a linearly polarized light in an absorption direction is 30% or more.
- 12. (Currently Amended): A polarizing plate having a transparent protective layer formed at least on one side of the polarizer according to any one of Claims 1 to 11 Claim 1.
- 13. (Currently Amended): An optical film having at least one of the polarizer according to any one of Claims 1 to 11 or the polarizing plate according to Claim 12 Claim 1.
- 14. (Currently Amended): An image display comprising at least one selected from the group consisting of the polarizer according to any one of Claims 1 to 11, the polarizing plate according to Claim 12, and the optical film according to Claim 13 Claim 1.

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- 15. (New): An image display comprising the optical film according to Claim 13.
- 16. (New): An optical film having the polarizing plate according to Claim 12.
- 17. (New): An image display comprising the polarizing plate according to Claim 12.
 - 18. (New): An image display comprising the optical film according to Claim 16.